

EXHIBIT

2



Summons

Income Tax Return

In the matter of CHARLES E SHELTON, 8 SUTTON PLACE, OAK HILL, WV 25901

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 2 (22)

Periods: Form 1040 for the calendar periods ending December 31, 2007, December 31, 2008 and December 31, 2009

The Commissioner of Internal Revenue

To: CHARLES E SHELTON

At: 8 SUTTON PLACE, OAK HILL, WV 25901

You are hereby summoned and required to appear before KIMBERLY ALVAREZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007, 2008 and 2009

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007, 2008 and 2009

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

11 CHENOWETH DR, BRIDGEPORT, WV 26330-1675 (304) 842-6203

Place and time for appearance: At 11 CHENOWETH DR, BRIDGEPORT, WV 26330-1675

on the 13th day of May, 2011 at 10:30 o'clock a m.

Issued under authority of the Internal Revenue Code this 28th day of April, 2011

KIMBERLY ALVAREZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original – to be kept by IRS



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2010)
Catalog Number 61828W



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

4/28/2011

Time

2:15 PM

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Kenneth A. Alvarado

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Kenneth A. Alvarado

Title

Revenue Officer